

# Directory of State Internal Audit Organizations

2007

Guide to Programs, Staffing, & Annual Plans

**Prepared by:**

**The Department of Finance  
Office of State Audits & Evaluations**



This directory is also available on our website.  
[www.dof.ca.gov/fisa/osa/osaehome.htm](http://www.dof.ca.gov/fisa/osa/osaehome.htm)

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Revised  
October 2007

## INTRODUCTION

### ***Background***

Internal auditing is an integral part of the State of California's public sector governance. Internal audit units in numerous state departments provide management with independent and objective assessments regarding the:

- Responsible and effective use of public resources
- Achievement of objectives and the mission of the department
- Improvement of government operations
- Deterrence and detection of fraud and abuse
- Assurance of departmental accountability and integrity

The role and importance of the internal auditor in state government continues to grow. Increasingly, the auditor's expertise is called upon by management for technical advice; effective risk assessment; sound business processes and internal controls; program evaluation; and other areas related to the effectiveness, efficiency and economy of operations.

The Legislature deemed auditing to be so important, that it enacted Government Code §1237, requiring that state agencies with aggregate annual spending of fifty million dollars or more consider establishing an ongoing audit function. Recent legislation added Government Code §13885 et seq., to focus attention again on the importance of audit activities, with provisions that ensure the independence of internal auditors. These provisions also recognize that findings of internal auditors must be reported to the appropriate levels of government to safeguard public funds and the public trust.

### ***Directory Scope and Methodology***

To meet its responsibility to coordinate the state's internal audit functions, the Department of Finance has prepared this Directory. It summarizes the State agencies' internal audit activities, and provides interested parties with specific information about the structure, staffing and annual audit plan for each audit division or unit.

The Directory is a compilation of information provided by the internal audit units and has not been independently verified. This latest revision is based on the internal audit units' responses to Finance's State Audit Organization Questionnaire.

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Legislative, Judicial,  
and Executive

## SECRETARY FOR BUSINESS, TRANSPORTATION, AND HOUSING

ORGANIZATION CODE: 0520

### ORGANIZATION

#### OFFICE OF INTERNAL AUDITS

<b>UNIT CHIEF:</b>	<b>Michael R. Tritz, CEA, Deputy Secretary for Audits and Performance Improvement</b>
<b>ADDRESS:</b>	<b>980 Ninth Street, Suite 2450, Sacramento, CA 95814</b>
<b>TELEPHONE:</b>	<b>(916) 324-7517      FAX: (916) 324-7524</b>
<b>E-MAIL:</b>	<b>mtritz@bth.ca.gov</b>
<b>REPORTS TO:</b>	<b>Dale E. Bonner, Secretary for Business, Transportation, and Housing Agency</b>
<b>CHARTER:</b>	<b>Yes; updated 2003</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

The Agency's Internal Audit Office performs the following functions:

- Conducts and supervises independent and objective audits, investigations, and evaluations relating to Agency programs.
- Promotes economy, effectiveness, and efficiency within the Agency.
- Prevents and detects fraud, waste, and abuse in Agency programs and operations.
- Acts as audit liaison with constituent departments and external audit entities.
- Tracks external audits and investigations of our constituent departments.
- Tracks status of mandatory reports due from our programs and departments.
- Keeps the Agency Secretary and the Department directors fully and currently informed of problems in Agency programs and operations.

#### ANNUAL PLAN

Management Directed  
Risk Assessment, Special Request  
Statutory Mandates: SAM 2006

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification			Other
	Bachelor	Masters	Other		CIA	CGFM	Other	
CEA I	1	1						
Staff Mgmt Auditor	1				1			
Total	2	1	0	0	1	0	0	

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	19%	1
Oversight of audits and investigations at constituent departments	21%	0
Administration	6%	0
Training	3%	0
Non-Audit Activities	51%	0
Total	100%	1

## NUMBER OF REPORTS ISSUED 2006-07

1

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
CEA I	1	1
Staff Mgmt Auditor	1	1
Total	2	2

## DEPARTMENT OF JUSTICE

ORGANIZATION CODE: 0820

### ORGANIZATION

#### OFFICE OF PROGRAM REVIEW AND AUDITS

**UNIT CHIEF:** Robert Alderette, CEA

**ADDRESS:** 1300 I Street, Room 1360, Sacramento, CA 95814

**TELEPHONE:** 916-445-1433

**Fax:** 916-322-1335

**E-MAIL:** Robert.Alderette@doj.ca.gov

**REPORTS TO:** Jim Humes, Chief Deputy Attorney General

**CHARTER:** Yes, Updated 2006

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

The Office of Program Review and Audits (OPRA) assists the Attorney General in mitigating identified Departmental risks by providing factual information and recommended solutions, policies and procedures for implementation through internal and external liaison and representation work, internal control and program audits, program evaluations and management analysis reviews. This office also serves as the Privacy Office and the Information Security Office for the Department.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: SAM 20060

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards



## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1						
Senior. Mgmt. Auditor	1			1			
Investigative Auditor III	1						
Investigative Auditor IV	1						
AGPA/SSA	1		1				
Office Technician							
Total	5	0	1	1	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	29%	2
IT Audits	8%	0
State Compliance Audits	21%	4
Program Review/Performance Audits	11%	1
Other Audits/Reviews/Investigations		0
Consulting	10%	0
Administration	5%	0
Training	2%	0
Non-Audit Activities	14%	0
Total	100%	7

## NUMBER OF REPORTS ISSUED 2006-07

7

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
CEA	1	1
Senior. Mgmt. Auditor	1	1
Investigative Auditor III	2	1
Investigative Auditor IV	1	1
AGPA/SSA	2	1
Office Technician	1	1
Total	8	6

## STATE CONTROLLER

ORGANIZATION CODE: 0840

### ORGANIZATION

#### MANAGEMENT AUDIT AND REVIEW SERVICES

<b>UNIT CHIEF:</b>	<b>Edith L. Spencer, Supervising Management Auditor, Chief</b>
<b>ADDRESS:</b>	<b>300 Capitol Mall, Suite 613, Sacramento, CA 95814</b>
<b>TELEPHONE:</b>	<b>(916) 327-0698      FAX: (916) 324-4956</b>
<b>E-MAIL:</b>	<b>espencer@sco.ca.gov</b>
<b>REPORTS TO:</b>	<b>Rick Chivaro, Chief Legal Counsel</b>
<b>CHARTER:</b>	<b>Yes; updated February 2004</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

Management Audit and Review Services is guided by the philosophy of promoting cost-effective controls and adding value to any operations it audits. The scope of MARS' internal audits encompasses the examination and evaluation of adequacy and effectiveness of the department's system of internal control and quality of performance in carrying out assigned responsibilities.

#### ANNUAL PLAN

Management Directed  
Special Request  
Statutory Mandates: SAM 20060

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Management Auditor	1						
Staff Management Auditor Specialist	2						
Total	3	0	0	0	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	38%	2
IT Audits	11%	0
Program Reviews/Performance Audits	19%	0
Administration	11%	0
Training	5%	0
Non-Audit Activities	16%	0
Total	100%	2

## NUMBER OF REPORTS ISSUED 2006-07

2

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Supervising Management Auditor	1	1
Staff Mgmt. Auditor Specialist	3	3
Total	4	4

## DEPARTMENT OF INSURANCE

ORGANIZATION CODE: 0845

### ORGANIZATION

#### ETHICS AND OPERATIONAL COMPLIANCE OFFICE

**UNIT CHIEF:** Keith Nelson, Acting Chief, Staff Management Auditor

**ADDRESS:** 300 Capitol Mall, Suite 1300, Sacramento, CA 95814

**TELEPHONE:** (916) 492-3503      **FAX:** (916) 322-1940

**E-MAIL:** nelsonk@insurance.ca.gov

**REPORTS TO:** Jesse R. Huff, Special Assistant to the Commissioner

**CHARTER:** Yes; updated 2006

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

The Internal Audits Unit provides the Insurance Commissioner and executive staff with the following:

- Objective, timely, and accurate information needed to make policy decisions affecting the Department's future direction.
- Assist management in their efforts to increase operational and program efficiency and effectiveness by providing them with analyses, recommendations, counsel and technical assistance.
- We owe a responsibility to management to provide information about the adequacy and effectiveness of the organization's system of internal control and the quality of performance.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: SAM 20060

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Management Auditor	1						
Associate Management Auditor	2	1				1	
Total	3	1	0	0	0	1	0

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	10%	0
Operational Audits	35%	3
Program Review/Performance Audits	25%	2
Administration	10%	0
Training	5%	0
Non-Audit Activities	15%	0
Total	100%	5

NUMBER OF REPORTS ISSUED 2006-07

5

## STAFFING

### STAFFING

Classification	Current	
	Authorized	Filled
Staff Management Auditor	1	0
Associate Management Auditor	3	2
Total	4	2

## CALIFORNIA STATE LOTTERY COMMISSION

ORGANIZATION CODE: 0850

### ORGANIZATION

#### INTERNAL AUDITS OFFICE

<b>UNIT CHIEF:</b>	<b>Cathleen Dinubilo, Senior Management Auditor/Chief</b>
<b>ADDRESS:</b>	<b>600 N. 10<sup>th</sup> Street, Sacramento, CA 95814</b>
<b>TELEPHONE:</b>	<b>(916) 323-7156      FAX: (916) 323-4073</b>
<b>E-MAIL:</b>	<b>cdinubilo@calottery.com</b>
<b>REPORTS TO:</b>	<b>Executive Director, California State Lottery Commission</b>
<b>CHARTER:</b>	<b>Yes; Updated 2005</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

The Internal Audits Office is an independent review unit within the Lottery established to examine and evaluate Lottery activities as a service to the organization. The IAO evaluates risk and controls to assist management in accomplishing their objectives.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Lottery Act

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Senior Management Auditor	1						2
Auditor Specialist 1 (EDP) BSA	2						2
Associate Manager Auditor	1						
Office Technician							
Total	4	0	0	0	0	0	4

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Operational Audits	20%	4
IT Audits	2%	1
Contract Audits	25%	4
Program Reviews/Performance Audits	20%	3
Other Audits/Reviews/Investigations	23%	3
Administration	5%	0
Training	5%	0
Total	100%	15

## NUMBER OF REPORTS ISSUED 2006-07

15

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	1
Auditor Specialist 1 (EDP) BSA	2	2
Associate Manager Auditor	2	1
Office Technician	1	1
Total	6	4

## STATE BOARD OF EQUALIZATION

ORGANIZATION CODE: 0860

### ORGANIZATION

#### INTERNAL SECURITY AND AUDIT DIVISION

**UNIT CHIEF:** Darlene J. Allen, CEA II, Chief

**ADDRESS:** 450 N Street, Sacramento, CA 95814

**TELEPHONE:** (916) 324-1874      **FAX:** (916) 323-2917

**E-MAIL:** Darlene.Allen@boe.ca.gov

**REPORTS TO:** Ramon J. Hirsig

**CHARTER:** Functional Statement in BEAM; updated 2005

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

The Internal Security and Audit Division (ISAD) assists management in attaining their goals via a comprehensive internal audit program. ISAD is independent, with full authority to work throughout the Board of Equalization and no authority or responsibility for the activities it audits.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandate: SAM 20060; IRC Section 6103

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards



## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
CEA II	1				1		1
Business Taxes Administrator II	1			1	1		
Business Taxes Specialist II	3						
Business Taxes Specialist I	2					1	
Systems Software Specialist I	1						
Associate Info Systems Analyst	1						
Total	9	0	0	1	2	1	1

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	50%	23
State Compliance Audits	1%	1
Federal Compliance Audits	1%	1
Other Audits/Reviews/Investigations	27%	307
Physical Security Reviews	2%	5
Administration	10%	0
Training	5%	0
Non-Audit Activities	4%	0
Total	100%	337

## NUMBER OF REPORTS ISSUED 2006-07

337

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
CEA II	1	1
Business Taxes Administrator II	1	1
Business Taxes Specialist II	3	3
Business Taxes Specialist I	3.5	2.5
Systems Software Specialist I	1	1
Associate Info Systems Analyst	1	1
* Business Taxes Admin II	1	1
* Business Taxes Specialist II	3	3
* Business Taxes Specialist I	2	2
Total	16.5	15.5

\* This staff primarily conducts investigations. Approximately 20% of their time is spent conducting audits.

## State and Consumer Services

## DEPARTMENT OF CONSUMER AFFAIRS

ORGANIZATION CODE: 1110

### ORGANIZATION

#### INTERNAL AUDIT OFFICE

<b>UNIT CHIEF:</b>	<b>Thi Huynh, Acting, Staff Management Auditor</b>	
<b>ADDRESS:</b>	<b>1625 N. Market Blvd Suite N-324, Sacramento, CA 95834</b>	
<b>TELEPHONE:</b>	<b>(916) 574-8190</b>	<b>FAX: (916) 574-8609</b>
<b>E-MAIL:</b>	<b>None Provided</b>	
<b>REPORTS TO:</b>	<b>Scott Reid, Chief Deputy Director</b>	
<b>CHARTER:</b>	<b>Yes; Updated May 2000</b>	
<b>AUDIT COMMITTEE:</b>	<b>Yes</b>	

#### MISSION STATEMENT

The Internal Audit Office is established as an independent appraisal function within the Department of Consumer Affairs (DCA) to examine and evaluate the systems of internal accounting and administrative controls. The purpose of the Internal Audit Office is to assist executive management in the effective discharge of responsibility by providing objective audits and reviews of DCA's various operations.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandate: FISMA

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Senior Management Auditor				1			
Staff Management Auditor	1						
Associate Management Auditor	2						
Total	3	0	0	1	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	22%	2
Operational Audits	50%	3
IT Audits	3%	0
State Compliance Audits	8%	1
Special Request	2%	1
Administration	4%	0
Training	5%	0
Non-Audit Activities	6%	0
Total	100%	7

## NUMBER OF REPORTS ISSUED 2006-07

7

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	0
Staff Management Auditor	1	1
Associate Management Auditor	3	3
Total	5	4

## FRANCHISE TAX BOARD

ORGANIZATION CODE: 1730

### ORGANIZATION

#### INTERNAL AUDIT BUREAU

<b>UNIT CHIEF:</b>	<b>Philip Yu, CEA I, Director</b>
<b>ADDRESS:</b>	<b>P.O. Box 1468, Sacramento, CA 95812-1468</b>
<b>TELEPHONE:</b>	<b>(916) 845-3388      FAX: (916) 845-4849</b>
<b>E-MAIL:</b>	<b>Philip.yu@ftb.ca.gov</b>
<b>REPORTS TO:</b>	<b>Selvi Stanislaus, Executive Officer</b>
<b>CHARTER:</b>	<b>Yes</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

To ensure internal controls are in place within the Franchise Tax Board organization and that we work with management to achieve their goals.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: FISMA, SLCR

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally accepted Auditing Standards  
Government Auditing Standards

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
CEA	1			1			
Administrator II	1						
Sr. ISA Specialist	1			1			
Associate Management Auditor	6						
Total	9	0	0	2	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	25%	12
Operational Audits	10%	2
IT Audits	15%	4
Program Reviews/Performance Audits	20%	5
Administration	15%	0
Training	5%	0
Non-Audit Activities	10%	0
Total	100%	23

## NUMBER OF REPORTS ISSUED 2006-07

23

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
CEA	1	1
Administrator II	1	1
Sr. ISA Specialist	1	1
Associate Management Auditor	7	6
Total	10	9

## DEPARTMENT OF GENERAL SERVICES

ORGANIZATION CODE: 1760

### ORGANIZATION

#### OFFICE OF AUDIT SERVICES

<b>UNIT CHIEF:</b>	<b>Rick Gillam, CEA 1</b>
<b>ADDRESS:</b>	<b>707 Third Street, Eight Floor, P.O. Box 989052, West Sacramento, CA 95798-9052</b>
<b>TELEPHONE:</b>	<b>(916) 376-5058      FAX: (916) 376-5057</b>
<b>E-MAIL:</b>	<b>rick.gillam@dgs.ca.gov</b>
<b>REPORTS TO:</b>	<b>Will Bush, Director and Will Semmes, Chang, Chief Deputy Director</b>
<b>CHARTER:</b>	<b>Yes; updated 2006</b>
<b>AUDIT COMMITTEE:</b>	<b>Yes</b>

#### MISSION STATEMENT

To provide the Director of the Department of General Services (DGS) with an independent, objective assurance, and consulting function designed to add value and improve the DGS' operations. The Office of Audit Services helps the DGS accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Contract Program Quality Control Reviews under Public Contract Code Section 10352

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards

State of California, Department of Finance

STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
CEA I	1			1	1		
Staff Management Auditor	3	1			2	1	1
Associate Management Auditor	11	3			1		
Staff Services Mgmt. Auditor			2				
Office Technician			1				
Total	15	4	3	1	4	1	1

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	10%	2
Operational Audits	20%	2
IT Audits	5%	2
State Compliance Audits	30%	8
Other Audits/Reviews/Investigations	25%	13
Administration	5%	0
Training	5%	0
Total	100%	27

NUMBER OF REPORTS ISSUED 2006-07

27

STAFFING

STAFFING

Classification	Current	
	Authorized	Filled
CEA I	1	1
Staff Management Auditor	3	3
Associate Management Auditor	15	12
Staff Services Mgmt. Auditor	2	2
Office Technician	1	1
Total	22	19



## VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD

ORGANIZATION CODE: 1870

### ORGANIZATION

#### OFFICE OF AUDITS AND INVESTIGATIONS

<b>UNIT CHIEF:</b>	<b>Patricia Valencia-Carlson, Senior Management Auditor, Chief</b>
<b>ADDRESS:</b>	<b>PO Box 48, Sacramento, CA 95812-0048</b>
<b>TELEPHONE:</b>	<b>(916) 491-3875      FAX: (916) 491-6409</b>
<b>E-MAIL:</b>	<b>pat.valencia@vcgcb.ca.gov</b>
<b>REPORTS TO:</b>	<b>Karen McGagin, Executive Officer, VCGCB</b>
<b>CHARTER:</b>	<b>Yes; updated 2007</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

To provide objective, relevant, and timely audit and consulting services to the Victim Compensation and Government Claims Board.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: FISMA, SAM 20000

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally accepted Auditing Standards  
Government Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education		Certification				
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Management Auditor	1						
Staff Management Auditor							
Associate Management Auditor	1		1				
Total	2	0	1	0	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Contract Audits	60%	3
Program Reviews/Performance Audits	20%	1
Other Investigations	15%	6
Administration	2.5%	0
Training	2.5%	0
Total	100%	10

## NUMBER OF REPORTS ISSUED 2006-07

10

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	1
Staff Management Auditor	1	1
Associate Management Auditor	4	4
Total	6	6

## PUBLIC EMPLOYEES' RETIREMENT SYSTEM

ORGANIZATION CODE: 1900

### ORGANIZATION

#### OFFICE OF AUDIT SERVICES

**UNIT CHIEF:** Larry Jensen, CEA II, Chief

**ADDRESS:** 400 Q Street, Sacramento, CA 95814

**TELEPHONE:** (916) 795-0900      **FAX:** (916) 795-4023

**E-MAIL:** larry\_jensen@calpers.ca.gov

**REPORTS TO:** Finance Committee

**CHARTER:** Updated, September 2004

**AUDIT COMMITTEE:** Yes

#### MISSION STATEMENT

The Office of Audit Services is an independent appraisal function established within CalPERS to broadly examine and evaluate its activities as a service to the organization. The primary mission of the Office of Audit Services is to increase assurances that CalPERS' assets are safeguarded, that operating efficiency is promoted, and that compliance is maintained with prescribed laws, and Board of Administration and management policies. The Office of Audit Services will accomplish its mission by:

- Providing a wide range of quality audit and consulting services to our customers;
- Performing independent assessments of systems controls and efficiencies, guided by professional standards and using innovative approaches;
- Supporting our customers' efforts to achieve their objectives; and
- Maintaining a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards our employees for excelling and reaching their full potential.

#### ANNUAL PLAN

Risk Assessment  
Special Request  
Statutory Mandates: SAM 20060

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
CEA II	1				1		1
Supervising Mgmt Auditor	2	1		2	2		2
Senior Program Evaluator IS	1	1		1	1		1
Senior Program Evaluator	1		1	1	1	1	2
Staff Program Evaluator IS	1		1				1
Staff Program Evaluator	7	1	1	4	4	2	1
Program Evaluator Specialist IS	3	2			1		2
Associate Program Evaluator	10	1	2	3	2		3
Program Evaluator	1	1					1
Total	27	7	5	11	12	4	14

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	5%	1
Operational Audits	9%	4
IT Audits	10%	7
Contract Audits	35%	52
Program Reviews/Performance Audits	9%	5
Other Audits/Reviews		
Consulting/Management Requests	4%	11
Administration	11%	0
Training	3%	0
Non-Audit Activities	14%	0
Total	100%	80

NUMBER OF REPORTS ISSUED 2006-07

80

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
CEA II	1	1
Supervising Mgmt Auditor	2	2
Senior Program Evaluator IS	1	1
Senior Program Evaluator	2	1
Staff Program Evaluator IS	1	1
Staff Program Evaluator	8	7
Program Evaluator Specialist IS	3	3
Associate Program Evaluator	16	15
Program Evaluator	2	2
Total	36	33

## STATE TEACHERS' RETIREMENT SYSTEM

ORGANIZATION CODE: 1920

### ORGANIZATION

#### AUDIT SERVICES

**UNIT CHIEF:** Karen S. Scott, Supervising Mgmt. Auditor, Audit Director

**ADDRESS:** 7667 Folsom Blvd., MS 37, Sacramento, CA 95851

**TELEPHONE:** (916) 229-3945      **FAX:** (916) 229-3265

**E-MAIL:** kscott@calstrs.com

**REPORTS TO:** General Counsel

**CHARTER:** Yes; updated June 2005

**AUDIT COMMITTEE:** Yes

#### MISSION STATEMENT

To provide independent, objective assurance and consulting services designed to add value and improve CalSTRS' operations. Audit Services assists in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance. To do so, Audit Services:

- Provides a wide range of quality independent internal auditing services for the Audits and Risk Management Committee and executive management, and provides consulting services for management;
- Performs independent assessment of the systems risk management, internal controls and operating efficiency, guided by professional standards and using innovative approaches;
- Supports CalSTRS's efforts to achieve its objectives through independent auditing services and consulting services; and
- Maintains a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards staff for reaching their full potential.

#### ANNUAL PLAN

Management Directed  
Risk Assessment, Special Request  
Statutory Mandates: CA Teachers' Retirement Law, Education Code 22206  
Other: Risk Assessment and Annual Audit Plan development directed by IIA auditing standards.

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Supervising Management Auditor	1						
Senior Management Auditor	2	1	1				4
Staff Management Auditor	2			1	1		
Staff Management Auditor (S)(SCD)	9	1		3			2
Associate Management Auditor	5						
Staff Services Management Auditor							
Staff Services Analyst							
Office Technician							
MST							
Total	19	2	1	4	1	0	6

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Total		

## NUMBER OF REPORTS ISSUED 2006-07

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Supervising Management Auditor	1	1
Senior Management Auditor	2	2
Staff Management Auditor	2	2
Staff Management Auditor (S)(SCD)	9	9
Associate Management Auditor	9	6
Staff Services Management Auditor	2	0
Staff Services Analyst	1	1
Office Technician	0	0
MST	1	1
Total	27	22

Business,  
Transportation, and  
Housing

## DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

ORGANIZATION CODE: 2240

### ORGANIZATION

#### AUDIT DIVISION

**UNIT CHIEF:** William M. Young

**ADDRESS:** 1800 Third Street, RM 480, Sacramento, CA 95811

**TELEPHONE:** (916)-322-3457      **FAX:** (916)-445-1497

**E-MAIL:** wyoung@hcd.ca.gov

**REPORTS TO:** Elliot Mandell, Chief Deputy Director

**CHARTER:** Yes; updated October 14, 1994

**AUDIT COMMITTEE:** Yes

#### MISSION STATEMENT

Through providing quality auditing and consulting services, promote and improve accountability, efficiency, and stewardship of Housing and Community Development and Redevelopment Agency housing resources.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: SAM 20060, Health and Safety Code Section 50464

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards



## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		Other
	Bachelor	Masters	Other		CIA	CGFM	
Staff Management Auditor	1	1	1		1		1
Associate Management Auditor	1	1		1			
MST							
Total	2	2	1	1	1	0	1

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	23%	1
Program Reviews/Performance Audits	39%	1
IT Oversight Committee-CAPEs	21%	8
Implementation, RDA		
Administration	15%	0
Training	2%	0
Total	100%	10

## NUMBER OF REPORTS ISSUED 2006-07

10

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Staff Management Auditor	1	1
Associate Management Auditor	2	1
MST	1	1
Total	4	3

## DEPARTMENT OF REAL ESTATE

ORGANIZATION CODE: 2320

### ORGANIZATION

#### INTERNAL AUDIT UNIT

**UNIT CHIEF:** Daniel J. Sandri, Supervising Auditor II

**ADDRESS:** 1515 Clay Street, Suite 702, Oakland, CA 94612

**TELEPHONE:** (510) 622-2531      **FAX:** (510) 622-2540

**E-MAIL:** dan\_sandri@dre.ca.gov

**REPORTS TO:** Fa-Chi Lin, Chief of Audits

**CHARTER:** Yes; updated 2005

**AUDIT COMMITTEE:** Yes

#### MISSION STATEMENT

None Provided

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Government Code 13400-13407, SAM 20050, and SAM 20060

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Auditor II	1						
Supervising Auditor I	1						
General Auditor III	1	1					
Total	3	1	0	0	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	5%	1
Other Audits/Reviews – External Audits of Real Estate Licenses Administration	70%	32
Training	2%	0
Non-Audit Activities	4%	0
	19%	0
Total	100%	33

NUMBER OF REPORTS ISSUED 2006-07

33

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Supervising Auditor II	1	1
Supervising Auditor I	1	1
General Auditor III	1	1
Total	3	3

## DEPARTMENT OF TRANSPORTATION

ORGANIZATION CODE: 2660

### ORGANIZATION

#### AUDITS AND INVESTIGATIONS

<b>UNIT CHIEF:</b>	<b>Gerald Long, Deputy Director</b>
<b>ADDRESS:</b>	<b>P.O. Box 942847, MS-2, Sacramento, CA 94274-0001</b>
<b>TELEPHONE:</b>	<b>(916) 323-7122      FAX: (916) 323-7123</b>
<b>E-MAIL:</b>	<b>gerald_long@dot.ca.gov</b>
<b>REPORTS TO:</b>	<b>Will Kempton, Director and Randall Iwasaki, Chief Deputy Director</b>
<b>CHARTER:</b>	<b>Yes; updated in 2000</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

Audits and Investigations helps management achieve its goals through its investigative, internal and external audit functions by assessing whether goals are adequately identified, policies and procedures are being followed, and whether processes are effective and efficient.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: SAM 20000, FISMA Government Code 13400-407

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Deputy Director	1			1			1
Supervising Management Auditor	2			1		1	
Senior Management Auditor	8			2	2	1	1
Staff Management Auditor	3					1	1
Staff Management Auditor, Specialist	11	2		1			1
Associate Management Auditor	22	1		2			
Staff Services Management Auditor	6		1				
Associate Caltrans Administrative Specialist	1						
Executive Assistant							
Office Technician							
Total	54	3	1	7	2	4	4

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	14%	7
Operational Audits	8%	4
IT Audits	6%	4
Contract Audits	54%	400
Other Audits/Reviews/Investigations		
Investigations	8%	34
Administration	2%	0
Training	3%	0
Non-Audit Activities	5%	20
Total	100%	469

## NUMBER OF REPORTS ISSUED 2006-07

469

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Deputy Director	1	1
Supervising Management Auditor	2	2
Senior Management Auditor	9	8
Staff Management Auditor	3	3
Staff Management Auditor, Specialist	15	10
Associate Management Auditor	22	22
Staff Services Management Auditor	7	7
Assoc Caltrans Admin Specialist	1	1
Executive Assistant	1	1
Office Technician	1	1
Total	62	56

## DEPARTMENT OF THE CALIFORNIA HIGHWAY PATROL

ORGANIZATION CODE: 2720

### ORGANIZATION

#### AUDITS AND EVALUATION UNIT

<b>UNIT CHIEF:</b>	<b>R. C. Murray De Prieto, Chief, Executive Assistant to the Deputy Commissioner</b>	
<b>ADDRESS:</b>	<b>2555 First Avenue, Sacramento, CA 95818</b>	
<b>TELEPHONE:</b>	<b>(916) 657-8048</b>	<b>FAX: (916) 657-7324</b>
<b>E-MAIL:</b>	<b>RPrieto@chp.ca.gov</b>	
<b>REPORTS TO:</b>	<b>Deputy Commissioner, Office of the Deputy Commissioner</b>	
<b>CHARTER:</b>	<b>Yes; updated 1999</b>	
<b>AUDIT COMMITTEE:</b>	<b>No</b>	

#### MISSION STATEMENT

To determine whether risk management, internal control, and governance processes are adequate and functioning in a manner to ensure: reliability and integrity of financial and operational information; risks are identified, managed, and monitored; effectiveness and efficiency of operations; safeguarding of assets; and compliance with laws, regulations, and contracts.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Statutory Mandates: FISMA

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Lieutenant	1						
Staff Management Auditor	1						
Associate Management Auditor	4	1				1	
Total	6	1	0	0	0	1	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
State Compliance Audits	40%	0
Grant Audits	15%	0
Program Review/Performance Audits	20%	0
Other Audits/Reviews/Investigations	10%	0
Administration	5%	0
Training	5%	0
Non-Audit Activities	5%	0
Total	100%	0

## NUMBER OF REPORTS ISSUED 2006-07

0

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Lieutenant	1	1
Staff Management Auditor	1	1
Associate Management Auditor	5	5
Total	7	7

## DEPARTMENT OF MOTOR VEHICLES

ORGANIZATION CODE: 2740

### ORGANIZATION

#### AUDIT OFFICE

**UNIT CHIEF:** Jerry McClain

**ADDRESS:** 2570 24<sup>th</sup> Street, MS H120

**TELEPHONE:** (916) 657-0455      **FAX:** (916) 657-2096

**E-MAIL:** jmcclain@dmv.ca.gov

**REPORTS TO:** George Valverde, Director

**CHARTER:** Yes; updated July 2006

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

To provide independent, objective assurance and consulting services designed to add value to the DMV, to monitor and oversee the department's regulated industries, to improve DMV operations, and to protect information.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: SAM 20000  
Other: IRP requires audits of 3% of annual and renewal registration of motor carriers.

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards  
Other: CVC, IRP Guidelines and Procedures, NIST



## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Chief of Audits	1			1			
Supervising Management Auditor	1						
Senior Management Auditor	3			1			
Supervising Auditor DMV	2			1			
Staff Management Auditor	1						
Associate Management Auditor	15						
Staff Services Mgmt. Auditor	1						
Government Auditor I, II, III	11						
Support Staff							
Total	35	0	0	3	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Information not available at this time.

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Chief of Audits	1	1
Supervising Management Auditor	1	1
Senior Management Auditor	3	3
Supervising Auditor DMV	2	2
Staff Management Auditor	1	2
Associate Management Auditor	19	15
Staff Services Management Auditor	2	2
Government Auditor I, II, III	15	12
Support Staff	4	3
Total	48	41

## Resources

## DEPARTMENT OF FORESTRY AND FIRE PROTECTION

ORGANIZATION CODE: 3540

### ORGANIZATION

#### PROGRAM ACCOUNTABILITY

<b>UNIT CHIEF:</b>	<b>Cathy Sahlman, Senior Management Auditor</b>
<b>ADDRESS:</b>	<b>1131 S Street, Sacramento, CA 95814</b>
<b>TELEPHONE:</b>	<b>(916) 327-3989      FAX: (916) 327-3993</b>
<b>E-MAIL:</b>	<b>Cathy.Sahlman@fire.ca.gov</b>
<b>REPORTS TO:</b>	<b>Ruben Grijalva, Director, Forestry and Fire Protection</b>
<b>CHARTER:</b>	<b>Yes; updated 2006</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

None Provided

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: SAM 20000

#### AUDIT STANDARDS USED

Standards for Professional Practice of Internal Auditing

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Management Auditor	1						
I.T. Auditor Specialist	1				1		
Associate Management Auditor	3				2		
Management Services Technician							
Total	5	0	0	0	3	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	20%	3
Operational Audits	33%	2
IT Audits	20%	1
Other Audits/Reviews	3%	0
Administration	5%	0
Training	2%	0
Non-Audit Activities	17%	0
Total	100%	6

## NUMBER OF REPORTS ISSUED 2006-07

6

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	1
I.T. Auditor Specialist	1	1
Associate Management Auditor	3	3
Management Services Technician	1	1
Total	5	5

## DEPARTMENT OF FISH AND GAME

ORGANIZATION CODE: 3600

### ORGANIZATION

#### INTERNAL AUDITS & INVESTIGATIONS BRANCH/INFORMATION SECURITY OFFICE

**UNIT CHIEF:** B. Alexander Kwake, Senior Management Auditor

**ADDRESS:** 1416 Ninth Street, 12<sup>th</sup> Floor, Sacramento, CA 95814

**TELEPHONE:** (916) 445-3780      **FAX:** (916) 445-3398

**E-MAIL:** bkwake@dfg.ca.gov

**REPORTS TO:** Chief Deputy Director

**CHARTER:** Yes; Updated September 1999

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

The Department of Fish and Game's Audit Branch provides value-added audit and consulting services to its customers. These services are provided in an objective manner in order to help the Department accomplish its key results. Through a systematic disciplined approach, the Audit Branch will evaluate the effectiveness of the Department's risk management, control, and governance process.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Government Code Section 13400-13407, SAM Section 20000, Environmental  
Filing Fees per Fish and Game Code Section 711.4

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Senior Management Auditor	1						1
Associate Management Auditor	5	1		1		1	2
Management Services Technician							
Total	6	1	0	1	0	2	3

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	30%	4
Operational Audits	24%	6
IT Audits	5%	1
State Compliance Audits	10%	6
Federal Compliance Audits	2%	0
Contract Audits	2%	0
Grant Audits	2%	1
Program Reviews/Performance Audits	5%	1
Investigations and Special Requests	10%	4
Administration	5%	0
Training	3%	0
Non-Audit Activities	2%	0
Total	100%	23

## NUMBER OF REPORTS ISSUED 2006-07

23

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	1
Associate Management Auditor	5	5
Management Services Technician	1	1
Total	7	7

## DEPARTMENT OF PARKS AND RECREATION

ORGANIZATION CODE: 3790

### ORGANIZATION

#### AUDITS OFFICE

<b>UNIT CHIEF:</b>	<b>Richard Wong, Senior Management Auditor, Chief</b>
<b>ADDRESS:</b>	<b>One Capitol Mall, Sacramento, CA 95814</b>
<b>TELEPHONE:</b>	<b>(916) 445-8992      FAX: (916) 445-9759</b>
<b>E-MAIL:</b>	<b><a href="mailto:rwong@parks.ca.gov">rwong@parks.ca.gov</a></b>
<b>REPORTS TO:</b>	<b>Executive Office, Deputy Director</b>
<b>CHARTER:</b>	<b>Yes; updated 2006</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

The Audits Office is charged with the responsibility for ascertaining that the ongoing processes for controlling operations throughout the organization, including external entities under contractual obligations to the organization, are adequately designed and functioning in an effective manner. The auditing unit is also responsible for reporting to management on the adequacy and effectiveness of the organization's systems of internal control, together with ideas, counsel and recommendations to improve the system.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: FISMA (SAM 20060)  
Other: Audits of Grants, Concessions, Cooperative Agreements and Leases

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Senior Management Auditor	1						
Staff Management Auditor	3			1	1		
Staff Management Auditor, Specialist	1						
Associate Management Auditor	2		2				
Staff Services Management Auditor	5	1					
Office Technician			1				
Total	12	1	3	1	1	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	20%	1
Operational Audits	5%	2
State Compliance Audits	5%	2
Contract Audits	5%	1
Grant Audits	45%	130
Program Reviews/Performance Audits	5%	3
Financial Audits	5%	2
Other Audits/Reviews/Investigations	5%	1
Administration	2%	0
Training	2%	0
Non-Audit Activities	1%	0
Total	100%	142

## NUMBER OF REPORTS ISSUED 2006-07

142

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	1
Staff Management Auditor	3	3
Staff Management Auditor, Specialist	1	1
Associate Management Auditor	4	4
Staff Services Management Auditor	6	6
Office Technician	1	1
Total	16	16



## DEPARTMENT OF WATER RESOURCES

ORGANIZATION CODE: 3860

### ORGANIZATION

#### INTERNAL AUDIT OFFICE

<b>UNIT CHIEF:</b>	<b>David Whitsell, Chief, Senior Management Auditor</b>
<b>ADDRESS:</b>	<b>1416 Ninth Street, Sacramento, CA 95814</b>
<b>TELEPHONE:</b>	<b>(916) 653-8326</b> <b>FAX: (916) 654-5664</b>
<b>E-MAIL:</b>	<b>dwhitsel@water.ca.gov</b>
<b>REPORTS TO:</b>	<b>Deputy Director of Public Safety and Business Operations</b>
<b>CHARTER:</b>	<b>Yes</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

To assist management in effectively discharging their responsibilities by furnishing them with analyses, appraisals, recommendations, and comments and to suggest changes that will result in efficient and economical operations.

Charged with the responsibility of checking internal controls, the Internal Audit Office (IAO) conducts audits that look into DWR's everyday business functions such as payroll, timekeeping, accounting, purchasing, contract writing, and travel claims. IAO staff focuses on how these activities are carried out and whether they comply with state and departmental policies, plans, procedures, and regulations.

IAO staff review the effectiveness and economy of these internal operations, many of which are computer-based systems, and determine whether the results are in line with the established DWR goals and objectives.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Mandated Audits: SAM 20060

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		Other
	Bachelor	Masters	Other		CIA	CGFM	
Senior Management Auditor	1						
Auditor Specialist	1						1
Associate Management Auditor	3	1		1	0	0	
Total	5	1	0	1	0	0	1

### ACTIVITY

#### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	75%	13
Program Reviews/Performance Audits	5%	1
Other Audits/Reviews	3%	0
Administration	10%	0
Training	2%	0
Non-Audit Activities	5%	0
Total	100%	14

#### NUMBER OF REPORTS ISSUED 2006-07

14

### STAFFING

#### STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	1
Auditor Specialist	1	1
Associate Management Auditor	4	4
Total	6	6

## Environmental Protection

## DEPARTMENT OF TOXIC SUBSTANCES CONTROL

ORGANIZATION CODE: 3960

### ORGANIZATION

#### AUDITS AND SPECIAL INVESTIGATIONS

<b>UNIT CHIEF:</b>	<b>Diane Sheridan, Health Program Audit Manager</b>
<b>ADDRESS:</b>	<b>1001 I Street, Sacramento, CA 95814</b>
<b>TELEPHONE:</b>	<b>(916) 322-0481      FAX: (916) 445-9549</b>
<b>E-MAIL:</b>	<b>dsherida@dtsc.ca.gov</b>
<b>REPORTS TO:</b>	<b>Administrative Services</b>
<b>CHARTER:</b>	<b>Not currently utilized</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

None Provided

#### ANNUAL PLAN

Special Request

#### AUDIT STANDARDS USED

Generally Accepted Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Health Program Audit Manager	1						
Staff Services Management Auditor	1						
Total	2	0	0	0	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Financial Audits	50%	10
Administration	35%	0
Training	15%	0
Total	100%	10

## NUMBER OF REPORTS ISSUED 2006-07

10

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Health Program Audit Manager	1	1
Staff Services Management Auditor	2	2
Total	3	3

## Health and Welfare

## DEPARTMENT OF HEALTH CARE SERVICES

ORGANIZATION CODE: 4260

### ORGANIZATION

#### INTERNAL AUDITS

<b>UNIT CHIEF:</b>	<b>Thomas J. Rakela, Health Program Audit Manager II</b>
<b>ADDRESS:</b>	<b>1500 Capitol Avenue, Suite 631, MS 2001, Sacramento, CA 95814-6490</b>
<b>TELEPHONE:</b>	<b>(916) 445-0759      FAX: (916) 650-6490</b>
<b>E-MAIL:</b>	<b>Thomas.Rakela@dhcs.ca.gov</b>
<b>REPORTS TO:</b>	<b>David Botelho, Deputy Director, Audits and Investigations</b>
<b>CHARTER:</b>	<b>Yes; updated 2005</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

To provide an independent, objective analysis and consulting service designed to add value and improve the departments operations. It helps the department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: SAM 20060, Contract Exemption, PCC 10351, GC Section 13400-13407  
Other: Bureau of State Audits Whistleblower Complaints

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education		Other	CPA	Certification		Other
	Bachelor	Masters			CIA	CGFM	
Health Program Audit Manager II	1		1				
Health Program Auditor IV	3						
Health Program Auditor III	1						
Office Technician							
Total	5	0	1	0	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	30%	8
IT Audits	10%	2
Contract Audits	10%	3
Other Audits/Reviews/Investigations: Special Projects, Investigations and Whistle Blower Complaints	35%	31
Administration	5%	0
Training	5%	0
Non-Audit Activities	5%	0
Total	100%	44

## NUMBER OF REPORTS ISSUED 2006-07

44

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Health Program Audit Manager II	1	1
Health Program Auditor IV	4	3
Health Program Auditor III	1	1
Office Technician	1	1
Total	7	6



## DEPARTMENT OF PUBLIC HEALTH

ORGANIZATION CODE: 4265

### ORGANIZATION

#### INTERNAL AUDITS

**UNIT CHIEF:** David A. Mansoor, Health Program Audit Manager II

**ADDRESS:** 1500 Capitol Avenue MS 2500  
PO Box 997377  
Sacramento, CA 95899-9377

**TELEPHONE:** (916) 650-0266      **FAX:** (916) 650-6490

**E-MAIL:** david.mansoor@cdph.ca.gov

**REPORTS TO:** Mary Winkley, Chief Deputy Director of Operations, CDPH

**CHARTER:** Yes; Updated October 2007

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

The mission of the internal audit activity is to provide an independent, objective analysis and consulting services designed to add value and improve the department's operations. It helps the department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: SAM 20060, Contract Exemption, PCC 10351, GC Section 13400-13407  
Other: Bureau of State Audits Whistleblower Complaints

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education		Other	CPA	Certification		Other
	Bachelor	Masters			CIA	CGFM	
Health Program Audit Manager II	1			1			1
Health Program Auditor III	2						
Health Program Auditor IV	2			2			
Office Technician							
Total	5	0	0	3	0	0	1

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	30%	8
IT Audits	10%	2
Contract Audits	10%	3
Other Audits/Reviews/Investigations: Special Projects, Investigations and Whistle Blower Complaints	35%	31
Administration	5%	0
Training	5%	0
Non-Audit Activities	5%	0
Total	100%	44

## NUMBER OF REPORTS ISSUED 2006-07

44

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Health Program Audit Manager II	1	1
Health Program Auditor III	2	2
Health Program Auditor IV	2	2
Office Technician	1	1
Total	6	6

## DEPARTMENT OF REHABILITATION

ORGANIZATION CODE: 5160

### ORGANIZATION

#### AUDIT SERVICES

**UNIT CHIEF:** Tina Watson, Supervising Management Auditor, Audit Chief

**ADDRESS:** 721 Capital Mall, Sacramento, CA 95814

**TELEPHONE:** (916) 558-5838      **FAX:** (916) 558-5836

**E-MAIL:** twatson@dor.ca.gov

**REPORTS TO:** Luciana Profaca, Acting Chief Deputy Director

**CHARTER:** Yes; Updated 1994

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

Audit Services adds value and contributes to the overall success of all Department of Rehabilitation programs by providing expertise and assistance in management and fiscal accountability, investigations, compliance measures, and internal controls.

#### ANNUAL PLAN

Risk Assessment  
Special Request  
Statutory Mandates: SAM 20000 Internal Controls, Review of CPA Reports

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Government Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Supervising Management Auditor	1				1		
Staff Management Auditor	2				1		
Associate Management Auditor	4						
Assoc Mgmt Auditor-Retired							
Annuity							
Staff Services Mgmt Auditor	1	1					
Total	8	1	0	0	2	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	27%	1
Federal Compliance Audits	33%	1
Grant Audits	1%	0
Other Audits/Reviews/Investigations	12%	4
Investigations/Special Assignments		
Administration	22%	0
Training	2%	0
Non-Audit Activities	3%	0
Total	100%	6

## NUMBER OF REPORTS ISSUED 2006-07

6

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Supervising Management Auditor	1	1
Staff Management Auditor	2	2
Associate Management Auditor	4	4
Assoc Mgmt Auditor-Retired	1	1
Annuity		
Staff Services Mgmt Auditor	3	1
Total	11	9

## DEPARTMENT OF CHILD SUPPORT SERVICES

ORGANIZATION CODE: 5175

### ORGANIZATION

#### OFFICE OF AUDITS AND COMPLIANCE

<b>UNIT CHIEF:</b>	<b>Barbara Owens, Senior Management Auditor</b>
<b>ADDRESS:</b>	<b>P.O. Box 419064, Rancho Cordova, CA 95741-9064</b>
<b>TELEPHONE:</b>	<b>(916) 464-5168      FAX: (916) 464-5064</b>
<b>E-MAIL:</b>	<b>barbara.owens@dcss.ca.gov</b>
<b>REPORTS TO:</b>	<b>Executive Director</b>
<b>CHARTER:</b>	<b>Yes; Updated October 24, 2007</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

The Office of Audits and Compliance's primary purpose is to provide accountability to the state and to management regarding the efficiency and effectiveness of the agencies job administering the program.

#### ANNUAL PLAN

Risk Assessment

Other: DOF does assist in financial audits of the counties and other consulting assignments.

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Senior Management Auditor	1	1			1		
Associate Management Auditor	7	0		2			
Total	8	1	0	2	1	0	0

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Operational Audits	15%	2
State Compliance Audits	40%	5
Federal Compliance Audits	10%	0
Program Review/Performance Audits	5%	1
Financial Audits	10%	4
Other Audits/Reviews/Investigations	5%	1
Administration	5%	0
Training	5%	0
Non-Audit Activities	5%	0
Total	100%	13

### NUMBER OF REPORTS ISSUED 2006-07

13

## STAFFING

### STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	1
Associate Management Auditor	7	7
Total	8	8

## DEPARTMENT OF SOCIAL SERVICES

ORGANIZATION CODE: 5180

### ORGANIZATION

#### AUDITS UNIT

<b>UNIT CHIEF:</b>	<b>Shirley Trice, Staff Services Manager II</b>
<b>ADDRESS:</b>	<b>744 P Street, Sacramento, CA 95814</b>
<b>TELEPHONE:</b>	<b>(916) 654-2840      FAX: (916) 654-1567</b>
<b>E-MAIL:</b>	<b>Shirley.trice@dss.ca.gov</b>
<b>REPORTS TO:</b>	<b>Bill Vogel, Branch Chief, Mgmt and Staff Services Branch</b>
<b>CHARTER:</b>	<b>Yes; updated in 1997</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

The Internal Audit Program exists to support the management of the Department of Social Services in the effective discharge of its responsibilities. To this end, the Internal Audits Group will provide support and audit coordination between the programs within the Department of Social Services and the auditing entities.

#### ANNUAL PLAN

Other: Non Applicable

#### AUDIT STANDARDS USED

Other: The two Associate Management Auditors do not perform or conduct audits. However, these positions do coordinate both internal and external audits.

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Staff Services Manager II			1				
Associate Management Auditor	1		1		1		
Total	1	0	2	0	1	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	0%	
Other Audits/Reviews	0%	
Administration	0%	
Training	0%	
Non-Audit Activities	100%	
Total	100%	0

## NUMBER OF REPORTS ISSUED 2006-07

0

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Staff Services Manager II	1	1
Associate Management Auditor	2	2
Total	3	3



## Youth and Adult Correctional

## DEPARTMENT OF CORRECTIONS AND REHABILITATION

ORGANIZATION CODE: 5225

### ORGANIZATION

#### OFFICE OF AUDITS AND COMPLIANCE ASSISTANCE

**UNIT CHIEF:** Richard Krupp, Assistant Secretary (A)

**ADDRESS:** 1940 Alabama Avenue, Rancho Cordova, CA 95742

**TELEPHONE:** (916) 358-2621      **FAX:** (916) 358-2499

**E-MAIL:** Richard.krupp@cdcr.ca.gov

**REPORTS TO:** Stephen W. Kessler, Undersecretary of Program Support

**CHARTER:** Yes; updated 2006

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

Safeguard public assets entrusted to the Department of Corrections and Rehabilitations through evaluative measures to ensure compliance with state and federal guidelines, departmental policies, and court mandates.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Court Mandated Reviews

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Government Auditing Standards

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Assistant Secretary (A)	1						
Youth Administrator							
Senior Management Auditor	3			2	1		
Staff Management Auditor	5			1		1	
Associate Management Auditor	12	2	1	1			
Staff Services Management Auditor	2						
Facility Captain	1						
Correctional Lieutenant			1				
Correctional Counselor II							
Parole Agent III/Captain, YA	2						
Foam Treatment Supervisor, YA	1						
Staff Services Manager II	1						
Staff Services Manager I, Specialist	1						
Data Processing Manager	1						
Senior Information Systems Analyst	1	1		1			
Staff Information Systems Analyst							
Associate Governmental Program Analyst	1		1				
Staff Services Analyst	1						
Office Technician			1				
Total	33	3	4	5	1	1	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	2%	5
State Compliance Audits	30%	17
Other Audits/Reviews: Institutional Specific Compliance Audits	43%	32
Administration	10%	0
Training	10%	0
Non-Audit Activities	5%	0
Total	100%	54

NUMBER OF REPORTS ISSUED 2006-07

54

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Assistant Secretary (A)	1	1
Youth Administrator	1	
Senior Management Auditor	3	3
Staff Management Auditor	5	5
Associate Management Auditor	18	17
Staff Services Management Auditor	3	3
Facility Captain	3	3
Correctional Lieutenant	2	1
Correctional Counselor II	1	1
Parole Agent III/Captain, YA	2	2
Foam Treatment Supervisor, YA	1	1
Staff Services Manager II	1	1
Staff Services Manager I, Specialist	1	1
Data Processing Manager	1	1
Senior Information Systems Analyst	1	1
Staff Information Systems Analyst	2	
Associate Governmental Program Analyst	3	3
Staff Services Analyst	5	4
Office Technician	4	3
Total	58	51

## Education

## DEPARTMENT OF EDUCATION

ORGANIZATION CODE: 6110

### ORGANIZATION

#### AUDITS AND INVESTIGATIONS DIVISION

**UNIT CHIEF:** Kevin W. Chan, CEA, Director

**ADDRESS:** 1430 N Street, Suite 5319, Sacramento, CA 95814

**TELEPHONE:** (916) 323-1547      **FAX:** (916) 323-5279

**E-MAIL:** kchan@cde.ca.gov

**REPORTS TO:** Marsha Bedwell, General Counsel

**CHARTER:** Yes; Updated December 2003

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

The mission of the Internal Audits Section is to provide professional value-added services to Department management by conducting independent appraisals of the administrative and accounting controls over Department operations. To accomplish its mission, the Internal Audits Section examines, evaluates, and reviews the ongoing processes of the Department, issues timely reports, consults, and provides sound recommendations for improvement.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: FISMA

#### AUDIT STANDARDS USED

Standards for the Professional of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
CEA	1		1	1			
Staff Management Auditor	1			1			
Associate Management Auditor	3						
Staff Services Mgmt Auditor	2						
Total	7	0	1	2	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	60%	6
Operational Audits	12%	2
Other Audits/Reviews/Investigations	3%	0
Risk Assessment		
Administration	19%	0
Training	5%	0
Non-Audit Activities	1%	0
Total	100%	8

## NUMBER OF REPORTS ISSUED 2006-07

8

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
CEA	1	1
Staff Management Auditor	1	1
Associate Management Auditor	5	3
Staff Services Mgmt Auditor		2
Total	7	7

## CALIFORNIA STATE UNIVERSITY

ORGANIZATION CODE: 6610

### ORGANIZATION

#### OFFICE OF THE UNIVERSITY AUDITOR

<b>UNIT CHIEF:</b>	<b>Larry Mandel, University Auditor</b>
<b>ADDRESS:</b>	<b>401 Golden Shore, Long Beach, CA 90802</b>
<b>TELEPHONE:</b>	<b>(562) 951-4430      FAX: (562) 951-4955</b>
<b>E-MAIL:</b>	<b>lmandel@calstate.edu</b>
<b>REPORTS TO:</b>	<b>Roberta Achtenberg, Chair, CSU Board of Trustees</b>
<b>CHARTER:</b>	<b>Yes; updated 2005</b>
<b>AUDIT COMMITTEE:</b>	<b>Yes</b>

#### MISSION STATEMENT

To assist university management and the Trustees in the effective discharge of their fiduciary and administrative responsibilities by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. This assistance is provided through a series of independent and objective operational and compliance audits, internal control reviews, investigation services, and consulting.

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: FISMA, Education Code 89045

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing



## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
University Auditor	1	1			1		
Senior Director	2	1		2	2		1
Audit Manager	5	1		3	3		2
Internal/Senior Auditor	11	2		4	2		1
Administrative Support	1	1					
Total	20	6	0	9	8	0	4

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	17%	12
Operational Reviews	36%	24
IT Audits	5%	0
Other Audits/Reviews/Investigations:	37%	29
Auxiliary Organization Reviews		
Administration	4%	0
Training	1%	0
Total	100%	65

NUMBER OF REPORTS ISSUED 2006-07

65

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
University Auditor	1	1
Senior Director	2	2
Audit Manager	6	5
Internal/Senior Auditor	14	11
Administrative Support	3	3
Total	25	22

## EMPLOYMENT DEVELOPMENT DEPARTMENT

ORGANIZATION CODE: 7100

### ORGANIZATION

#### AUDIT AND EVALUATION DIVISION

**UNIT CHIEF:** Tonia Lediju, CEA II, Division Chief

**ADDRESS:** 800 Capitol Mall, MIC 78, Sacramento, CA 95814

**TELEPHONE:** (916) 654-7000      **FAX:** (916) 653-7171

**E-MAIL:** TLediju@edd.ca.gov

**REPORTS TO:** Rhonda English, Deputy Director, Program Review Branch

**CHARTER:** Yes; Updated October 2007

**AUDIT COMMITTEE:** No

#### MISSION STATEMENT

We provide independent and objective audits, evaluations, technical assistance, surveys, consultation, and other services to:

- Improve the effectiveness and efficiency of the EDD's programs and functions
- Ensure that the EDD complies with laws, policies, and standards
- Assist the EDD and the customers in achieving their goals
- Assist in prevention of fraud, waste, and abuse of public resources

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandate: SAM 20060

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards  
NIST  
American Association of Public Research  
American Evaluation Association  
SAS

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Staffing Information	Number of Positions			Education			Professional Certifications			
	<u>Current</u>		<u>Proposed FY 07/08</u>	<u>Bachelor</u>	<u>Masters</u>	<u>Other</u>	<u>CPA</u>	<u>CIA</u>	<u>CGFM</u>	<u>Other</u>
<u>Classification</u>	<u>Authorized</u>	<u>Filled</u>								
Career Executive Assignment II	1	0	1							
Research Manager II	1	1	1	1	1	1				
Research Program Specialist II	3	2	3	2	2	1				
Research Program Specialist I	1	1	1	1	1					
Research Analyst II	1	1	1	1	1	1				
Senior Management Auditor	2	2	2	2	2					
Staff Services Manager II	1	1	1	1						1
Staff Management Auditor	4	3	4	2						
Associate Management Auditor	13	12	13	8	2			1		1
Staff Services Management Auditor	7	7	7	7	2					1
Staff Information Systems Analyst (Supervisor)	1	1	1	1						
Associate Programmer Analyst	2	2	2	2	1	1				
Staff Information Systems Analyst (Specialist)	2	1	2	1	1	1				
Associate Information Systems Analyst	1	1	1	1						
Assistant Information Systems Analyst	2	1	2							
Staff Services Manager I	1	1	1							
Staff Services Analyst	4	3	4							
Office Technician	2	2	2							
Office Assistant	1	1	1							
<b>TOTALS</b>	<b>50</b>	<b>43</b>	<b>50</b>	<b>30</b>	<b>13</b>	<b>5</b>		<b>1</b>		<b>3</b>

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	11%	2
IT Audits	2%	0
Program Reviews/Performance Audits	27%	2
Other Audits/Reviews/Investigations	16%	3
PIERS, Fraud Investigations		
Administration	23%	0
Training	3%	0
Non-Audit Activities	18%	0
Total	100%	7

## NUMBER OF REPORTS ISSUED 2006-07

7

## STAFFING

## STAFFING

Staffing Information	Number of Positions			Education			Professional Certifications			
Classification	Current		Proposed FY 07/08	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
	Authorized	Filled								
COMBINED TOTALS	50	43	50	30	13	5		1		3

## CALIFORNIA STUDENT AID COMMISSION

ORGANIZATION CODE: 7980

### ORGANIZATION

#### INTERNAL AUDIT UNIT

<b>UNIT CHIEF:</b>	<b>Vacant, Senior Management Auditor</b>
<b>ADDRESS:</b>	<b>P.O. Box 419026, Rancho Cordova, CA 95741-9026</b>
<b>TELEPHONE:</b>	<b>(916) 526-8271      FAX: (916) 526-8033</b>
<b>E-MAIL:</b>	<b><a href="mailto:jmcduffi@csac.ca.gov">jmcduffi@csac.ca.gov</a></b>
<b>REPORTS TO:</b>	<b>Diana Fuentes-Michele, Executive Director</b>
<b>CHARTER:</b>	<b>Yes; updated 2004</b>
<b>AUDIT COMMITTEE:</b>	<b>Yes</b>

#### MISSION STATEMENT

None Provided

#### ANNUAL PLAN

Other: CSAC currently contracts with DOF to assist with Audit Plan until vacant position is filled.

#### AUDIT STANDARDS USED

Other: CSAC currently contracts with DOF to assist with Audit Plan until vacant position is filled.

## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Chief Auditor Executive							
Associate Management Auditor	1						
Total	1	0	0	0	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Grant Audits		2
Total		2

NUMBER OF REPORTS ISSUED 2006-07

2

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Senior Management Auditor	1	0
Associate Management Auditor	2	1
Total	3	1

## General Government

## DEPARTMENT OF FOOD AND AGRICULTURE

ORGANIZATION CODE: 8570

### ORGANIZATION

#### AUDIT OFFICE

<b>UNIT CHIEF:</b>	<b>Ron Shackelford, Supervising Management Auditor</b>
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<b>TELEPHONE:</b>	<b>(916) 651- 8774      FAX: (916) 651-8755</b>
<b>E-MAIL:</b>	<b>None Provided</b>
<b>REPORTS TO:</b>	<b>Executive Office</b>
<b>CHARTER:</b>	<b>None Provided</b>
<b>AUDIT COMMITTEE:</b>	<b>No</b>

#### MISSION STATEMENT

None Provided

#### ANNUAL PLAN

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Business and Professional Codes 19620, Food and Agriculture Code Division  
3 and Division 22

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Government Auditing Standards



## State of California, Department of Finance

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			Other
	Bachelor	Masters	Other	CPA	CIA	CGFM	
Supervising Management Auditor	1			1			
Senior Management Auditor	1			1			
Staff Management Auditor	3			3			
General Auditor III	4			1			
General Auditor II	4						
Auditor I	2						
Office Technician	1						
Total	16	0	0	6	0	0	0

## ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20060)	10%	10
State Compensation Audits	5%	3
Contract Audits	10%	7
Financial Audits	60%	62
Other Audits/Reviews/Investigations	5%	3
Administration	8%	0
Training	2%	0
Total	100%	85

## NUMBER OF REPORTS ISSUED 2006-07

85

## STAFFING

## STAFFING

Classification	Current	
	Authorized	Filled
Supervising Management Auditor	1	1
Senior Management Auditor	1	1
Staff Management Auditor	3	3
General Auditor III	5	4
General Auditor II	4	4
Auditor I	4	2
Office Technician	1	1
Total	19	16

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